



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
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January 27, 2017

Mr. Speaker,

The Revenue and Taxation Committee recommends **H.B. 49**, SOCIAL SECURITY TAX CREDIT, by Representative J. R. Westwood, be replaced and reports a favorable recommendation on **1st Sub. H.B. 49**, SOCIAL SECURITY TAX CREDIT with the following amendments:

1. *Page 5, Lines 130 through 131:*

130 (b) "Social security benefit" means { ~~the same as that term is defined in Section~~
~~86;~~
~~131—Internal Revenue Code—~~ } an amount received by a claimant as a monthly
benefit in accordance with Social Security Act, 42 U.S.C. Sec. 401 et seq. .

2. *Page 5, Lines 141 through 143:*

141 (c) may claim a tax credit under this section for a taxable year beginning on or after
142 January 1, 2018 , but on or before a taxable year that ends on December 31, 2022

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143 (4) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
the

Respectfully,

Steve Eliason
Chair

Voting: 8-1-3

5 HB0049.HC1.wpd 1/27/17 3:2 pm lelder/LGE AVA/LGE

Bill Number



HB0049S01

Action Class



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Action Code



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